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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 107 OF 2006
IN
INCOME TAX APPEAL (L) NO. 44 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

Shri. Jayadev Raja ... Respondent

Mr. A.S. Rao for the Appellant.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: SEPTEMBER 18, 2007

P.C.:

. There is delay of 440 days. There is affidavit in support of the motion. The order was received by Commissioner of Income Tax - 26 on 02.07.2004. The file was forwarded to the Ministry of law after 29.10.2004. It is then set out that there was some dispute in drafting the appeal between the Panel Counsel and the Income Tax Department and the new panel was constituted only in the month of May, 2005. The appeal was preferred on 12.1.2006. There is no explanation for the delay. In our opinion, therefore, the cause shown would not amount to sufficient cause. Hence, motion dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**